Fiscal Year To-Date

Pari-Mutuel Wagering for August 2022

THE FOLLOWING REPORTING IS FOR ILLUSTRATIVE PURPOSES ONLY AND MAY BE AMENDED AS DEEMED SUITABLE BY THE KENTUCKY HORSE RACING COMMISSION. THE DISTRIBUTIONS FROM THE EXCISE TAX HAVE BEEN CALCULATED PURSUANT TO KRS 138 AND GUIDANCE FROM THE DEPARTMENT OF REVENUE.

On-Track Wagers on Live Horse Racing

Licensee / Eacility

Select Period - Month August 2022

					Licensee	/ Facility				
	Churchill Downs Racetrack, LLC		ECL Corbin, LLC	Ellis Entertainment, LLC	Keeneland Association, Inc.	Kentucky Downs, LLC	Lexington Trots Breeders Association, LLC	Turfway Park, LLC	WKY Development, LLC	
	Churchill Downs Racetrack	Louisville Thoroughbred Society	Cumberland Run Racetrack	Ellis Park Racetrack	Keeneland Racetrack	Kentucky Downs Racetrack	Red Mile Racetrack	Turfway Park Racetrack	Oak Grove Racetrack	Grand Total
Race Dates	2	0	0	11	0	0	13	0	0	26
On-Track Handle	\$856,700		\$0	\$1,305,160	\$0	\$0	\$423,609	\$0	\$0	\$2,585,469
Return to Public	\$593,602		\$0	\$979,340	\$0	\$0	\$388,199	\$0	\$0	\$1,961,142
Commission	\$165,576		\$0	\$252,862	\$0	\$0	\$97,057	\$0	\$0	\$515,495
Settlement	\$96,800		\$0	\$71,591	\$0	\$0	(\$59,187)	\$0	\$0	\$109,204
Breakage	\$728		\$0	\$1,440	\$0	\$0	\$273	\$0	\$0	\$2,442
Minus Pools	(\$7)		\$0	(\$73)	\$0	\$0	(\$2,733)	\$0	\$0	(\$2,813)
Daily Average Live Handle	\$428,350			\$118,651			\$32,585			\$99,441
Backside Improvement Fund	\$4,283		\$0	\$19,577	\$0	\$0		\$0		\$23,861
Excise Tax	\$12,850		\$0	\$19,577	\$0	\$0	\$6,354	\$0	\$0	\$38,782
Thoroughbred Development Fund	\$6,425	\$0	\$0	\$9,789	\$0	\$0	\$0	\$0	\$0	\$16,214
Standardbred Development Fund	\$0		\$0	\$0	\$0	\$0	\$4,236	\$0	\$0	\$4,236
Equine Drug Research	\$857		\$0	\$1,305	\$0	\$0	\$424	\$0	\$0	\$2,585
Higher Ed Equine Trust	\$857		\$0	\$1,305	\$0	\$0	\$424	\$0	\$0	\$2,585
Equine Industry Programs	\$1,713		\$0	\$2,610	\$0	\$0	\$847	\$0	\$0	\$5,171
General Fund	\$2,998		\$0	\$4,568	\$0	\$0	\$424	\$0	\$0	\$7,990

Simulcast Wagers on Interstate and Intertrack Live Horse Racing

	Churchill Downs Racetrack	Louisville Thoroughbred Society	Cumberland Run Racetrack	Ellis Park Racetrack	Keeneland Racetrack	Kentucky Downs Racetrack	Red Mile Racetrack	Turfway Park Racetrack	Oak Grove Racetrack	Grand Total
Off-Track Handle (Simulcast)	\$1,965,666	\$10,559	\$0	\$956,456	\$2,258,801	\$1,111,491	\$1,603,859	\$476,852	\$137,572	\$8,521,255
Thoroughbred	\$1,932,396	\$10,354	\$0	\$876,411	\$2,248,651	\$1,020,375	\$70	\$460,061	\$108,150	\$6,656,468
Standardbred	\$24,951	\$20	\$0	\$76,947	\$0	\$77,550	\$1,596,162	\$12,751	\$26,842	\$1,815,223
Other Breeds	\$8,319	\$185	\$0	\$3,099	\$10,150	\$13,565	\$7,627	\$4,041	\$2,579	\$49,564
Excise Tax - Simulcast	\$29,485	\$0	\$0	\$14,347	\$33,882	\$16,672	\$0	\$7,153	\$0	\$101,539
Thoroughbred Development Fund	\$19,324	\$0	\$0	\$8,764	\$22,487	\$10,204	\$0	\$4,601	\$0	\$65,379
Standardbred Development Fund	\$250	\$0	\$0	\$769	\$0	\$776	\$0	\$128	\$0	\$1,922
Quarter Horse Development Fund	\$83	\$0	\$0	\$31	\$102	\$136	\$0	\$40	\$0	\$392
Equine Drug Research	\$983	\$0	\$0	\$478	\$1,129	\$556	\$0	\$238	\$0	\$3,385
Higher Education Equine Trust	\$983	\$0	\$0	\$478	\$1,129	\$556	\$0	\$238	\$0	\$3,385
Equine Industry Programs	\$491	\$0	\$0	\$239	\$565	\$278	\$0	\$119	\$0	\$1,692
General Fund	\$7,371	\$0	\$0	\$3,587	\$8,471	\$4,168	\$0	\$1,788	\$0	\$25,385

On-Track Wagers on Historical Horse Racing

					Licensee	/ Facility				
	Churchill Downs Racetrack, LLC	ECL Corbin, LLC	Ellis Entertainment, LLC	Kentucky Downs, LLC		Lexington Trots Breeders Association, LLC Turfway Park, LLC		WKY Development, LLC	Grand Total	
	Derby City Gaming	Williamsburg	Henderson	Bowling Green	Franklin	Red Mile	Newport	Turfway Park	Oak Grove	
On-Track Handle	\$163,399,796	\$336,016	\$17,728,721	\$36,722,569	\$152,022,624	\$63,589,267	\$30,930,084	\$777,100	\$121,758,871	\$587,265,048
Return to Public	\$148,418,207	\$317,043	\$16,249,845	\$33,304,776	\$138,591,570	\$58,078,568	\$27,972,421	\$674,067	\$111,213,598	\$534,820,094
Pool Growth	\$353,418	(\$13,956)	(\$70,088)	\$2,793	\$686,752	\$85,835	\$49,371	\$27,528	(\$123,346)	\$998,307
Breakage	\$0	\$6	\$2,400	\$415	\$4,899	\$9,019	\$0	\$0	\$0	\$16,739
Gross Commission - Win	\$14,628,172	\$32,923	\$1,546,563	\$3,414,585	\$12,739,404	\$5,415,846	\$2,908,293	\$75,504	\$10,668,620	\$51,429,909
Excise Tax - HHR	\$2,450,997	\$5,040	\$265,931	\$550,839	\$2,280,339	\$953,839	\$463,951	\$11,656	\$1,826,383	\$8,808,976
Standardbred Development Fund	\$0	\$3,360	\$0	\$0	\$0	\$317,946	\$0	\$0	\$608,794	\$930,101
Thoroughbred Development Fund	\$1,225,498	\$0	\$132,965	\$275,419	\$1,140,170	\$238,460	\$231,976	\$5,828	\$456,596	\$3,706,912
General Fund and Other	\$1,225,498	\$1,680	\$132,965	\$275,419	\$1,140,170	\$397,433	\$231,976	\$5,828	\$760,993	\$4,171,963
Adjusted Commission - Win	\$12,177,175	\$27,883	\$1,280,632	\$2,863,746	\$10,459,064	\$4,462,007	\$2,444,341	\$63,848	\$8,842,236	\$42,620,934
Average Terminal Count	1,102	15	318	446	1,048	862	454	28	1,360	5,635
Adj. Commission-Win/Unit	\$11,051	\$1,855	\$4,023	\$6,415	\$9,977	\$5,178	\$5,379	\$2,249	\$6,500	\$7,564

Advance Deposit Account Wagering

	Licensee								
	AmWest Entertainment	eBet Technologies	Lien Games Racing	NYRABets	TVG	Twinspires	WatchandWager.com	Xpressbet	Grand Total
Total Handle	\$242,796	\$39,241	\$98,123	\$1,442,834	\$9,671,267	\$17,879,410	\$61,611	\$3,379,926	\$32,815,207
In-State Races	\$10,892	\$2,019	\$2,780	\$100,201	\$715,834	\$1,644,778	\$3,510	\$312,728	\$2,792,741
Out-of-State Races	\$231,904	\$37,222	\$95,343	\$1,342,633	\$8,955,433	\$16,234,632	\$58,102	\$3,067,198	\$30,022,466
Excise Tax - ADW	\$3,642	\$589	\$1,472	\$21,643	\$145,069	\$268,191	\$924	\$50,699	\$492,228
Host Track - Purses	\$1,548	\$250	\$626	\$9,198	\$61,654	\$113,981	\$393	\$21,547	\$209,197
Host Tracks	\$1,548	\$250	\$626	\$9,198	\$61,654	\$113,981	\$393	\$21,547	\$209,197
General Fund	\$546	\$88	\$221	\$3,246	\$21,760	\$40,229	\$139	\$7,605	\$73,834

Total Distributions by Account

The General Fund line includes amounts that are deposited to various accounts. These caps are calculated from deposits resulting from the excise tax for conducting pari-mutuel wagering on historical horse racing. Since these amounts are calculated as a whole and not per licensee, a one-time transfer will be made once the caps are met within the fiscal year. At the end of the fiscal year, approximately \$2M must be deducted from this line in order to determine the actual amount retained by the General Fund. Please contact the Department of Revenue with any questions regarding these transfers.

Total Excise Tax	\$9,441,525
Equine Drug Research	\$5,970
Equine Industry Program	\$6,863
Higher Education Program	\$5,970
K. Standardbred Development Fund	\$936,259
K. Thoroughbred Development Fund	\$3,788,505
K. Quarter Horse Development Fund	\$392
Host Track - Purses	\$209,197
Host Tracks	\$209,197
General Fund (See Note on Caps)	\$4,279,172
Backside Improvement Fund	\$23,861